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*Counsel for Audiovox Corporation*

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

_____	)	
In re:	)	Chapter 11
	)	
	)	<b>Case No. 08-35653(KRH)</b>
<b>CIRCUIT CITY STORES, INC., et al.</b>	)	
	)	(Jointly Administered)
Debtors.	)	
_____	)	

**RESPONSE OF AUDIOVOX CORPORATION TO DEBTORS' TWENTIETH  
OMNIBUS OBJECTION TO CLAIMS (RECLASSIFICATION TO UNSECURED  
CLAIMS OF CERTAIN CLAIMS FILED AS 503(B)(9) CLAIMS FOR GOODS  
RECEIVED BY THE DEBTORS NOT WITHIN TWENTY DAYS OF THE  
COMMENCEMENT OF THE CASES)**

Audiovox Corporation (“Audiovox” or the “Claimant”), by and through its undersigned counsel, hereby files this response (the “Response”) to the Debtors’ Twentieth Omnibus Objection to Claims (Reclassification to Unsecured Claims of Certain Claims Filed As 503(b)(9) Claims for Goods Received by the Debtors Not Within Twenty Days of the Commencement of the Cases) (the “Objection”), and respectfully represents as follows:

1. Audiovox timely filed a claim against the Debtors, identified by the Debtors’ claims agent as Claim No. 954 (the “Claim”), seeking administrative expense priority pursuant to 11 U.S.C. § 503(b)(9) in the amount of \$2,901,345.35.

2. In the Objection, among other objections to various invoices, the Debtors objected to the following invoices from the Claim, alleging that certain of the goods reflected in such invoices were received by the Debtors outside the 20 day period provided in 11 U.S.C. § 503(b)(9):

<u>Invoice Number</u>	<u>Invoice Amount</u>
3872904	\$1,240.20
3883850	\$3,577.50
3888196	\$3,900.00
3888202	\$2,373.00
3890859	\$1,113.00

3. However, the Claimant’s invoices and the delivery notification issued by the carrier, UPS, evidence that the goods the Claimant delivered to the Debtors reflected in the above-referenced invoices were received by the Debtors within twenty (20) days before the Debtors’ petition date. Attached hereto and incorporated herein by reference as **Exhibit “A”** are documents that substantiate these delivery dates.

4. Based on the evidence indicating that the deliveries of the subject goods took place within twenty (20) days before the Debtors' petition date, 11 U.S.C. § 503(b)(9) applies to require allowance of the above-referenced invoices in the amount of \$12,203.70.

5. Overall, the Claimant requests that the Claim be allowed as an administrative expense priority claim pursuant to 11 U.S.C. § 503(b)(9) in the amount of \$2,850,916.73, and reclassified as a general unsecured claim in the amount of \$50,428.62.

WHEREFORE, the Claimant asks that the Court overrule the Debtors' Objection to the subject invoices and enter an order allowing the Claim as an administrative expense priority claim pursuant to 11 U.S.C. § 503(b)(9) in the amount of \$2,850,916.73, and reclassified as a general unsecured claim in the amount of \$50,428.62.

Respectively submitted,

Dated: July 16, 2009

/s/ Denyse Sabagh  
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*Counsel for Audiovox Corporation*

**CERTIFICATE OF SERVICE**

I, Denyse Sabagh, hereby certify that, on July 16, 2009, I caused a true and correct copy of the **RESPONSE OF AUDIOVOX CORPORATION TO DEBTORS' TWENTIETH OMNIBUS OBJECTION TO CLAIMS** to be served via the Court's ECF system and via email pursuant to Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notices, Case Management, and Administrative Procedures by emailing the Objection to: [circuitcityservice@mcguirewoods.com](mailto:circuitcityservice@mcguirewoods.com) and [project.circuitcity@skadden.com](mailto:project.circuitcity@skadden.com).

/s/ Denyse Sabagh

Denyse Sabagh